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to state the claims, agreements, and policies, to exhibit the package in the public prints with all the finality and vitality of the printed word, it becomes important that every possible factor should be considered and weighed, so that no adverse point may militate against the success of the public campaign.

By wrong methods of publicity it is obviously just as possible to educate the consumers of an article to dislike it as it is to impress them favorably, so that it becomes difficult to muddle along without complete analysis of the whole situation.

These quotations give some idea of what the book contains in the way of suggestions to the economist. Even when the discussion approaches the subject from the psychological or from the mechanical side, the economist can well afford to follow these authors closely. For these discussions, technical as they may be, are never far removed from matters of cost and value. They describe artificial methods of attack upon standards for the measurement of utility.

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Studies in Taxation under John and Henry III. By SYDNEY KNOX MITCHELL. [Yale Historical Publications, Studies, II.] New Haven: Yale University Press, 1914. 8vo, pp. xiii+407. \$2.00 net.

The reigns of John and Henry III mark a very important period in the earlier history of English taxation. Before that time the royal income had been chiefly derived from sources which were feudal in character. John and his son were the first English monarchs who attempted systematically to exploit the resources of the nation at large. They first developed, if they did not first create, a system of taxation based, not on tenure, but on property, and they elaborated it if they did not devise machinery for the operation of this system, the essential elements of which were royal and popular rather than feudal. The great significance of this period of transition has long been appreciated by students of government finance, yet it has never as a whole been adequately investigated. Professor Mitchell in this volume has undertaken to do just that thing.

His treatment of the subject is in the main chronological. After a short introductory chapter he proceeds to investigate one after the other all the various levies of taxes made between 1199 and 1270. In an

illuminating final chapter he summarizes his conclusions. This method of treatment has the disadvantage that it involves a good deal of repetition, but it makes for clearness and enables the author to set forth his evidence in a fashion which minimizes the danger of misinterpretation. The casual reader will probably find the body of the book dull and may conclude that the first and last chapters contain all the meat of the matter, but no serious student can afford to neglect the analyses of the separate levies, even if they do prove a trifle tedious.

The treatment of scutage is particularly illuminating. Although the author's conclusions do not differ very materially from those of Professor Baldwin (*The Scutage and Knight Service in England*), he drives home the point that scutage was fundamentally a composition for military service rather than a general tax. Incidentally he does make clear the fact that the fine often imposed upon the tenant in connection with scutage was not, as Professor Baldwin seems inclined to maintain (*op. cit.*, pp. 81, 93-94), "the punishment on the tenant who had failed to answer the summons to the host and had stayed at home."

The tallage is rather less satisfactorily treated. It was, of course, the tax which the king levied by virtue of his prerogative upon his demesne lands. Like the scutage, it was distinctly feudal in character, yet since it fell chiefly upon the developing forms of wealth in the towns its connection with later methods of taxation is far more direct. Undoubtedly it had an important relation to the tenth normally levied upon the towns in the fourteenth and fifteenth centuries. Had Professor Mitchell elaborated his treatment of it somewhat he might have made this relation clearer.

More interesting are the discussions of the taxes on land and on movables. In his comments on the hidage or carucage, as it was variously called, Professor Mitchell adds little or nothing to what is known already. He confirms the generally accepted opinion that it was levied upon the land and not upon the plow and shows that in the period under consideration, as during Richard I's reign, it was an arbitrary levy of so much on the 120 acres of plow land, without any reference to the value of the land taxed. On the other hand, his descriptions of the taxes on movables are, as Professor Willard has remarked, "by far the best that have been published" (*American Historical Review*, XX, 385). He sets forth with commendable clearness the methods by which these taxes were levied and collected, and he points out the significant fact that even at this early date they were easily the most productive of the various forms of royal taxation. The ordinary levy of a scutage at the beginning

of the thirteenth century yielded perhaps £5,000, the carucage just about the same amount, the tallage on demesne not much more, whereas the thirteenth on movables levied in 1207 yielded no less than £60,000! No wonder that taxes on movables became more popular with the king as time went on and that by the beginning of the fourteenth century they had become his normal method of raising money.

In his concluding chapter Professor Mitchell takes occasion to discuss the relation of the great council of the kingdom to the king's rights of taxation. He notes the development of a feeling of corporate unity among its members which did something to offset the older view that the king's right to tax a particular tenant was a matter to which the king and the tenant alone were parties. This corporate unity of course found its most striking expression in the agitation for Magna Carta, yet except at such crises it seems to have been stronger among the separate classes in the council, such as the clergy, than in the body as a whole. To the end of the reign of Henry III the principle had clearly not been established that the individual barons were bound by the voice of the majority of their fellows to contribute to a particular tax. No more was it clear that if one group of barons in council assembled refused a tax the king could not appeal to another group to grant it. All this makes it evident that during the first half of the thirteenth century at any rate the position of the Great Council as a representative assembly even of the tenants-in-chief was not yet defined.

CONYERS READ

UNIVERSITY OF CHICAGO

Imperial Germany and the Industrial Revolution. By THORSTEIN VEBLEN. New York: Macmillan, 1915. 8vo, pp. viii+324. \$1.50.

The work is an application of Professor Veblen's well-known technological interpretation of history to the case of modern Germany. It is based on the fact that to each technological system there is attached a certain apparatus of convention and standard usage, and that, in evolution of society, the latter tends to persist, surviving the former, and living on into a new industrial system, opposing and shaping its development. In such a tendency, the author finds an explanation of the conflicting ideas of Great Britain and Germany and their different governmental organizations.

Now the Germans and English are both of hybrid composition, the racial constituents being largely the same. This hybrid composition